Rev. 1-10-03 Effective March 1998

DECLARATION AND POWER OF ATTORNEY FOR U.S. PATENT APPLICATION

(X) Original () Supplemental () Substitute (X) PCT () DESIGN

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that I verily believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Title: SOUND ABSORBING MATERIAL

| of which is described and claimed in: | |
|--|-----|
| () the attached specification, or | |
| (X) the specification in application Serial No. NEW, filed February 9, 2006, and with amendments through | , 0 |
| (X) the specification in International Application No. PCT/JP2004/012104, filed August 24, 2004, and as amended on | |
| (if applicable). | - |

I hereby state that I have reviewed and understand the content of the above-identified specification, including the claims, as amended by any amendment(s) referred to above.

I acknowledge my duty to disclose to the Patent and Trademark Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim priority benefits under Title 35, United States Code, §119 (and §172 if this application is for a Design) of any application(s) for patent or inventor's certificate listed below and have also identified below any application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

| COUNTRY | APPLICATION NO. | DATE OF FILING | PRIORITY CLAIMED |
|---------|-----------------|-------------------|---------------------|
| Japan | 2003-300449 | August 25, 2003 | Yes |
| Japan | 2003-430652 | December 25, 2003 | Yes |
| Japan | 2004-113405 | April 7, 2004 | Yes |

I hereby claim the benefit under Title 35, United States Code §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code §112, I acknowledge the duty to disclose information material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

| APPLICATION SERIAL NO. | U.S. FILING DATE | STATUS: PATENTED, PENDING, ABANDONED |
|------------------------|------------------|---|
| | | |
| | | |

And I hereby appoint Michael R. Davis, Reg. No. 25,134; Matthew M. Jacob, Reg. No. 25,154; Warren M. Cheek, Jr., Reg. No. 33,367; Nils Pedersen, Reg. No. 33,145; Charles R. Watts, Reg. No. 33,142; Michael S. Huppert, Reg. No. 40,268; Jeffrey R. Filipek, Reg. No. 41,471; and Douglas W. Hahm, Reg. No. 44,142, who together constitute the firm of WENDEROTH, LIND & PONACK, L.L.P., as well as any other attorneys and agents associated with Customer No. 000513, to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith.

I hereby authorize the U.S. attorneys and agents named herein to accept and follow instructions from <u>IWATANI PATENT OFFICE</u> as to any action to be taken in the U.S. Patent and Trademark Office regarding this application without direct communication between the U.S. attorneys and myself. In the event of a change in the persons from whom instructions may be taken, the U.S. attorneys named herein will be so notified by me.

| Direct Correspondence to | · | Direct To | elephone Calls to: |
|--------------------------------|--|-------------------------|---|
| | CUSTOMER NO. | | WENDEROTH, LIND & PONACK, L.L.P. 2033 "K" Street, N.W., Suite 800 Washington, D.C. 20006-1021 |
| | 000513 | | Phone:(202) 721-8200 Fax:(202) 721-8250 |
| Full Name of | FAMILY NAME | first given name | SECOND GIVEN NAME |
| First Inventor | TAKAYASU | Akira | |
| Residence & | сіту | state or country Japan | country of citizenship |
| Citizenship | Gifu | | Japan |
| Post Office Address | ADDRESS C/O TAKAYASU (Gifu 504-0828, Jap | | state or country zip code irasamecho, Sohara, Kakamigahara-shi, |
| Full Name of | FAMILY NAME | first given name | SECOND GIVEN NAME |
| Second Inventor | YAMAMOTO | Tsutomu | |
| Residence & | сіту | state or country Japan | country of citizenship |
| Citizenship | Shiga | | Japan |
| Post Office | Address | сіту | state or country zip code |
| Address | 10-B1-22, Sonoyan | na 2-chome, Otsu-s | hi, Shiga 520-0842, Japan |
| Full Name of | FAMILY NAME | first given name | SECOND GIVEN NAME |
| Third Inventor | KOSUGE | Kazuhiko | |
| Residence & | сітч | STATE OR COUNTRY Japan | country of citizenship |
| Citizenship | Tokyo | | Japan |
| Post Office | ADDRESS | сіту | state or country zip code |
| Address | 11-11, Hikawacho, | Itabashi-ku, Tokyo | 173-0013, Japan |
| Full Name of | FAMILY NAME | first given name | SECOND GIVEN NAME |
| Fourth Inventor | MATSUMURA | Mineaki | |
| Residence & | city | state or country Japan | country of citizenship |
| Citizenship | Osaka | | Japan |
| Post Office Address | address c/o ICHIMURA SA Osaka-shi, Osaka 5 | • | state or country zip code , 5-7, Kawaramachi 2-chome, Chuo-ku, |
| Full Name of Fifth Inventor | FAMILY NAME | FIRST GIVEN NAME | SECOND GIVEN NAME |
| Residence & Citizenship | CITY | STATE OR COUNTRY | COUNTRY OF CITIZENSHIP |

| Post Office Address | ADDRESS | CITY | STATE OR COUNTRY ZIP CODE |
|--------------------------------|-------------|------------------|---------------------------|
| Full Name of Sixth Inventor | FAMILY NAME | FIRST GIVEN NAME | SECOND GIVEN NAME |
| Residence & Citizenship | СІТУ | STATE OR COUNTRY | COUNTRY OF CITIZENSHIP |
| Post Office Address | ADDRESS | CITY | STATE OR COUNTRY ZIP CODE |

I further declare that all statements made herein of my own knowledge are true, and that all statements on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

| 1st Inventor Akira TAKAYASU | Date |
|--|-----------------|
| Akira TAKAYASU | |
| 2nd Inventor Tsutomu YAMAMOTO | Date |
| 3rd Inventor | |
| 4th Inventor | Date |
| 5th Inventor | Date |
| 6th Inventor | Date |
| The above application may be more particularly identified as follo | ws: |
| U.S. Application Serial No. NEW Filing Date Fe | ebruary 9, 2006 |
| Applicant Reference Number T08F1373(US) Atty Docket No. 20 | 006 0076A |
| Title of Invention SOUND ABSORBING MATERIAL | |